

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

CLIFFORD DURAN and DORIS
DURAN,

Defendants.

ORDER

07-cv-722-bbc

Plaintiff United States of America has brought this case against defendants Clifford Duran and Doris Duran to reduce to judgment federal income tax assessments made against them for the years 1995, 2001 and 2002, along with a fourth assessment made solely against defendant Clifford Duran for the year 1996. It is before the court on plaintiff's motion for summary judgment. Defendants have not responded to the motion except to write a letter to the clerk of court, saying that they want to settle the matter but do not have the money to do so at this time.

There is no question but that defendants owe the sums assessed against them. I will reduce them to judgment at this time, on the basis of the documents and proposed findings

of fact submitted by the government. Doing so will not prevent defendants from continuing to work with the government to try to find a way to reduce their obligation to the government.

For the purpose of deciding plaintiff's motion, I find that the following facts are both undisputed and material.

UNDISPUTED FACTS

On September 23, 1997, defendants consented to the immediate assessment and collection of federal income taxes for 1995 and 1996 in the amounts of \$17,616 and \$14,259, respectively.

On September 17, 2007, defendants filed a joint federal income tax return for the year 2001, in which they stated that they owed \$1,309 in tax for that year.

On September 17, 2007, defendants filed a joint federal income tax return for the year 2002, in which they stated that they owed \$136 in tax for that year.

A delegate of the Secretary of the Treasury assessed federal income taxes, penalties and interest against defendants on the dates, for the periods and in the amounts shown below:

<u>Tax Year</u>	<u>Date Tax Assessed</u>	<u>Assessed Tax</u>	<u>Assessed Penalty</u>	<u>Assessed Interest</u>	<u>*Balance of Liability</u>
1995	12/29/97	\$17,616	\$7,537.50	\$3,526.11	\$21,571.19
2001	11/05/07	1,309	615.60	638.47	2,682.92
2002	11/05/07	136	134.00	76.55	361.52
				TOTAL	<u>*\$24,615.63</u>

*As of June 16, 2008, interest and additions continue to accrue.

A delegate of the Secretary of the Treasury gave timely notice of each assessment described above to defendants and made demand for payment of each of those assessments.

On December 29, 1997, a delegate of the Secretary of the Treasury assessed federal income taxes and interest against defendant Clifford Duran for the year 1996 in the amounts hereinafter indicated:

Assessed	Assessed	* Balance
<u>Tax</u>	<u>Interest</u>	<u>of Liability</u>
\$14,259	\$936.46	\$34,965.66

*As of June 16, 2008, interest and additions continue to accrue.

A delegate of the Secretary of the Treasury gave timely notice of the assessment described above to defendant Clifford Duran and made demand for payment of the assessment.

The assessments remain due and owing in the amount of \$24,615.63 for defendants jointly and in the amount of \$34,965.66 for defendant Clifford Duran, all with statutory interest and additions accruing from June 16, 2008.

DISCUSSION

Once the United States has shown evidence of tax assessments, it becomes the taxpayers' job to show that the assessments are not valid. Defendants have made no such

showing. Therefore, I must conclude that the assessments are valid and accurate as set forth by the government. Accordingly, I find that plaintiff United States is entitled to judgment as a matter of law.

ORDER

IT IS ORDERED that plaintiff United States of America's motion for summary judgment is GRANTED. The clerk of court is directed to enter judgment for plaintiff and close this case.

Entered this 28th day of August, 2008.

BY THE COURT:

/s/

BARBARA B. CRABB
District Judge